

**DECLARATION
AND POWER OF ATTORNEY
U.S.A.**

FOR ATTORNEYS' USE ONLY
ATTORNEYS' DOCKET NO. _____

ALL PATENTS, INCLUDING DESIGN
FOR APPLICATION BASED ON PCT; PARIS CONVENTION;
NON PRIORITY; OR PROVISIONAL APPLICATIONS

As a below named inventor, I declare that my residence, post office address and citizenship are stated below next to my name. The information given herein is true, that I believe that I am the original, first and sole inventor (if only one name is listed at 201 below), or an original, first and joint inventor (if plural inventors are named below at 201-203, or on additional sheets attached hereto) of the subject matter which is claimed and for which patent is sought on the invention entitled:

TANK JOINT PARTS

which is described and claimed in: PCT International Application No. _____ filed _____
 the attached specification _____ filed _____

(if applicable) and amended on _____

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119 (a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s)

2001-42872 JAPAN 20 February 2001 Priority Claimed
 (Number) (Country) (Day/Month/Year Filed) Yes No
 _____ (Country) (Day/Month/Year Filed) Yes No
 _____ (Country) (Day/Month/Year Filed) Yes No

(Number) (Country) (Day/Month/Year Filed) Yes No
 _____ (Country) (Day/Month/Year Filed) Yes No
 _____ (Country) (Day/Month/Year Filed) Yes No

I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional application(s) listed below:

Application No. _____ Filing Date _____ Application No. _____ Filing Date _____
 I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which became available between the filing date of the prior application and the national or PCT International filing date of this application:

_____ (Application Serial No.) (Filing Date) (Status: patented, pending, abandoned)

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorneys (Registration No.) to prosecute this application, receive and act on instructions from my agent and transact all business in the Patent and Trademark Office connected therewith. HARVEY B. JACOBSON, JR. (20,851); JOHN CLARKE HOLMAN (22,769); MARVIN R. STERN (20,640); ALLEN S. MELSER (27,215); MICHAEL R. SLOBASKY (28,421); JONATHAN L. SCHERER (29,851); IRWIN M. AISENBERG (19,007); WILLIAM E. PLAYER (31,489); YOON S. HAM (45,307) and NATHANIEL A. HUMPHRIES (22,772)

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*Inventor(s) name must include at least one unabbreviated first or middle name.

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I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment or both, under section 1001 of Title 18 of the United States Code; and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

SIGNATURE OF INVENTOR 201*	SIGNATURE OF INVENTOR 202*	SIGNATURE OF INVENTOR 203*
<i>Hirosaki Ito</i>	<i>Shinji Ito</i>	<i>Atsuo Miyajima</i>
DATE February 10, 2002	DATE February 10, 2002	DATE February 10, 2002

Additional inventors are named on separately numbered sheets attached hereto.

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JACOBSON HOLMAN PLLC
ADDITIONAL INVENTORS

* Inventor(s) name must include at least one unabbreviated first or middle name.

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I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are to be true, and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment or both, under section 101 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

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<i>Tomohide Ito</i>		
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DATE	DATE	DATE
SIGNATURE OF INVENTOR 210 *	SIGNATURE OF INVENTOR 211 *	
DATE	DATE	

Additional inventors are named on separately numbered sheets attached hereto.
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